

AMENDMENT TO
USD 231 GARDNER EDGERTON
FLEX BENEFIT PLAN

This Amendment is made on the date last below written by **USD 231 GARDNER EDGERTON** (“Plan Sponsor”).

WHEREAS, the Plan Sponsor established the **USD 231 GARDNER EDGERTON FLEX BENEFIT PLAN** (the “Plan”) effective September 1, 1988, and most recently restated, effective January 1, 2020; and

WHEREAS, under the terms of the Plan, the Plan Sponsor reserves the right to amend the Plan; and

WHEREAS, effective as of the dates set forth below, the Plan Sponsor desires to amend the Plan to adopt recent changes to the Plan as described below.

NOW THEREFORE, the Plan is amended as follows:

1. Effective January 1, 2023, Sections 6.7(e), 7.12(j) and 8.1(b) are amended to change the deadline after the end of the Plan Year for which claims must be submitted for reimbursement under the Health Care Flexible Spending Account or the Dependent Care Flexible Spending Account, with all references to 90 days being replaced with 120 days and applicable forfeitures of any unused amounts being based on the amended time frames, as applicable:

6.7 HEALTH CARE FLEXIBLE SPENDING ACCOUNT CLAIMS

(e) Claims for reimbursement. Claims for the reimbursement of Medical Expenses incurred in any Plan Year shall be paid as soon after a claim has been filed as is administratively practicable; provided however, that if a Participant fails to submit a claim within 120 days after the end of the Plan Year, those Medical Expense claims shall not be considered for reimbursement by the Administrator.

7.12 DEPENDENT CARE FLEXIBLE SPENDING ACCOUNT CLAIMS

(j) Claims for reimbursement. If a Participant fails to submit a claim within 120 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator.

8.1 CLAIM FOR BENEFITS

(b) Dependent Care Flexible Spending Account or Health Care Flexible Spending Account claims. Any claim for Dependent Care Flexible Spending Account or Health Care Flexible Spending Account Benefits shall be made to the Administrator. For the Health Care Flexible Spending Account, if a Participant fails to submit a claim within 120 days after the end of the Plan Year, those claims shall not be considered for reimbursement by the Administrator. For the Dependent Care Flexible Spending Account, if a Participant fails to submit a claim within 120 days after the end of the Plan Year, those claims shall not be

considered for reimbursement by the Administrator. If the Administrator denies a claim, the Administrator may provide notice to the Participant or beneficiary, in writing, within 90 days after the claim is filed unless special circumstances require an extension of time for processing the claim. The notice of a denial of a claim shall be written in a manner calculated to be understood by the claimant and shall set forth:

(1) specific references to the pertinent Plan provisions on which the denial is based;

(2) a description of any additional material or information necessary for the claimant to perfect the claim and an explanation as to why such information is necessary; and

(3) an explanation of the Plan's claim procedure.

2. Effective January 1, 2023, Section 5.4(a)(6) is amended to clarify a Qualified Status Change for changes to enrollment in Benefits other than Health FSA coverage, pursuant to IRS Notice 2022-41:

(6) Anticipated enrollment in Qualified Health Plan: Situations in which the Participant or any related individual is eligible for a Special Enrollment Period to enroll in a "Qualified Health Plan," as defined in Section 1301(a) of PPACA, through a competitive marketplace established under Section 1311 of the PPACA, commonly referred to as an Exchange or a Health Insurance Marketplace ("Marketplace") pursuant to guidance issued by the Department of Health and Human Services and any other applicable guidance, or in which the Participant and/or a related individual seeks to enroll in a Qualified Health Plan through a Marketplace during the Marketplace's annual open enrollment period or any allowable mid-year special enrollment period thereof, but only if the revocation of the election of coverage under the Plan corresponds to the intended enrollment of the Participant and/or any related individuals who cease coverage due to the revocation in a Qualified Health Plan through a Marketplace for new coverage that is effective beginning no later than the day immediately following the last day of the original coverage that is revoked.

3. Effective January 1, 2024, Section 4.1 is amended to summarize the list of Benefit Options, including the Cash in Lieu Benefit Option that is only available if the Participant does not elect to enroll in the Health Insurance Plan.

4.1 BENEFIT OPTIONS

Each Participant may elect any one or more of the following optional Benefits, which shall be funded solely through Employee Salary Deferral contributions:

(1) Health Care Flexible Spending Account

(2) Dependent Care Flexible Spending Account

In addition, each Participant shall have a sufficient portion of Flex Credits, if eligible, and any Salary Redirections applied to the following Benefits (in the following order) with the requirement that a Participant is only eligible to receive Flex Credit contributions if he or she elects to enroll in Health Insurance and/or Dental Insurance under Options 3 and 4, as applicable. A Participant does not have to elect Options 5 through 8, but if such amounts are not applied to any of the other benefit options, unless the Participant elects

not to receive such Benefits, in which case such amounts shall continue to be treated as a taxable Cash Benefit:

- (3) Health Insurance Benefit
 - (4) Dental Insurance Benefit
 - (5) Vision Insurance Benefit
 - (6) Group Term Life Insurance Benefit
 - (7) HSA Benefit
 - (8) 403(b) or 457(b) Benefit
 - (9) Cash in Lieu Benefit
4. Effective January 1, 2024, Section 4.10 is amended to clarify the Cash in Lieu Benefit Option that is only available if the Participant elects to not enroll in the Health Insurance Benefit.

4.10 CASH IN LIEU BENEFIT

If a Participant elects not to enroll in Health Insurance Benefits under the Plan, the Participant shall receive \$20 per month in taxable cash compensation, to be paid with regular payroll cycles, in lieu of nontaxable Health Insurance coverage provided under this Plan.

5. Except as provided in this Amendment, no other changes or amendment shall be made to the Plan and the remainder thereof shall remain in full force and effect.

IN WITNESS WHEREOF, the Plan Sponsor has executed this Amendment on the _____^{20th} day of December, 2023.

PLAN SPONSOR:

USD 231 GARDNER EDGERTON

By 

Title Executive Director of Business & Finance